

İçerik

Ders Kodu	Dersin Adı	Yarıyıl	Teori	Uygulama	Lab	Kredisi	AKTS
ÖHKHYL-321	International Tax Law II	2	4	0	0	4	10

Ön Koşul	
Derse Kabul Koşulları	

Dersin Dili	Türkçe
Türü	Seçmeli
Dersin Düzeyi	Yüksek Lisans
Dersin Amacı	The objective of this course is to : <ul style="list-style-type: none">• provide a technically and academically challenging examination of the issues in international taxation faced by multinational corporations and individuals• develop the ability of the student to apply the fundamental principles of international taxation to a wide range of situations.
İçerik	Tax havens – uses, national and supra-national initiatives to discourage their use Profit shifting via intra-group transfer pricing – national and supranational initiatives How multinational corporations may defend against the charges to tax resulting from allegations of use of tax havens and manipulative transfer pricing practices
Kaynaklar	

Teori Konu Başlıkları

Hafta	Konu Başlıkları
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